
City of Reedsburg



2017 Program and Financial Plan January 1, 2017

ELECTED AND EXECUTIVE OFFICIALS

Administration

David G. Estes	Mayor
Stephen P. Compton	City Administrator
Jacob Crosetto	City Clerk/Treasurer

Common Council

<u>Name</u>	<u>Aldermanic District</u>	<u>Term of Office</u>
Brandt Werner	At-Large	April, 2019
Bill Finnegan	First	April, 2017
David Moon	First	April, 2018
Mike Gargano	Second	April, 2019
Jason Schulte, President	Second	April, 2017
Calvin Craker	Third	April, 2018
Phil Peterson	Third	April, 2017
Jim Heuer	Fourth	April, 2018
Dave Knudsen	Fourth	April, 2019

DEPARTMENT HEADS/ALLIED AGENCY DIRECTORS

Community Development – Planner, Building Safety, Zoning Administrator.....	Brian Duvalle
Public Works Director / City Engineer.....	Steve Zibell
Park and Recreation Director	Matt Scott
Police Chief.....	Tim Becker
Fire Chief	Craig Douglas
Emergency Medical/Emergency Management Services Director	Joshua Kowalke
Library Director	Sue Ann Kucher
Reedsburg Utility Commission, General Manager.....	Brett Schuppner



Comments or suggestions concerning the City of Reedsburg 2017 Financial Plan and Program can be made to the following:

Mailing Address:

City of Reedsburg
Attn: City Clerk Treasurer
P.O. Box 490
Reedsburg, WI 53959

Physical Address:
City of Reedsburg
City Clerk-Treasurer (Administrative Services)
134 Locust Street
Reedsburg, WI 53959
Administrative Services (608) 524-6404

Stephen P. Compton
City Administrator
(608) 786-3352

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BUDGET MESSAGE

To: Mayor and Common Council, Finance Committee

Prepared By: Stephen P. Compton, Interim City Administrator

Date of Meeting: Updated November 14, 2016 [Introduction September 12, 2016]

Subject: Fiscal Year 2017 Proposed Operating and Capital - Budget Message

INTRODUCTION

The proposed City of Reedsburg General Fund and other funds financial projections for the Fiscal Year 2017 Budget is the result of a working consideration and commitment to meet both existing and projected future needs as well as those of the community at large.

The FY 2017 Budget will serve as the benchmark document for future operating and capital improvement planning as we provide for a sustainable future and continued improvement for our fiscal vitality.

The preparation of the City of Reedsburg Operating Budget, utilizes a number of methods to determine the total budget estimates. Methodology tools included general estimating, averaging, historical experience, benchmarking, trends, and forecasting. Revenues are based anticipated current and future needs of the community and a review of State Department of Wisconsin shared state aids, local road assistance projections. The budgetary basis of accounting utilized in the preparation of the budget is modified accrual.

The Budget is prepared using the same classification “Chart of Accounts” as used in the City Audit. This results in the budget, the accounting records and the annual financial statements all following one set of guidelines. I have reworked the presentation of accounts in the general fund under classification vs. in a numerical running fashion. These grouping are with the understanding that a Department Head is assigned to manage the numbers.

Generally accepted public accounting principles require that governmental accounting systems be operated on a fund basis. Funds are established for the City based on legal requirements and or the need to segregate revenues and their corresponding expenditures for management control, accountability, and other purposes.

Each fund of the City has its own complete budget. Also I have added the “Applied Fund Balance” so that at this point a future fund balance may be seen.

In order to maintain the general operations of the City government without borrowing against anticipated revenues or other bonded indebtedness, the operating funds of the City should project a positive year-end Fund (Cash) Balance.

Ultimately, the goal is to maintain a positive ending fiscal year cash balance (fund balance and or operating income) of at least a minimum of 25% or one quarter of operations. This would allow our City operations to continue for a period of up to three months if no revenues from any sources were received. The FY’ 2017 Program and Finance publication will be published upon approval by the Common Council.

The City operates under a Council-Administrator form of government with an appointed City Administrator. The Mayor and City Council provide strategic leadership, goal setting and policy-making authority and employs the City Administrator who is responsible for the day-to-day management, financial and technical support to ensure equitable, efficient and effective implementation of government services to our citizens.

The City provides a full range of public services, including a Police Department, Municipal Utilities: Wastewater, Solid Waste, Storm Water and Public Works maintains: streets/leaf and snow removal, water course/storm drainage, public buildings, airport, and curbs/sidewalks. Recreational programs are provided at parks and recreation activities to promote wellness.

Other governmental services are provided through various agencies include: fire protection through the Reedsburg Fire Department and EMS services Reedsburg Ambulance. The Reedsburg Public Library operates with shared revenue from the County of Sauk and the City. The Reedsburg Utility Commission oversees and operates the Electrical, Water Utility and Communications.

LOCAL GOVERNMENT BUDGET FORMATS

There is no formal budget format required for communities in Wisconsin. The budget as an annual local government planning documents presents a complete financial plan by fund and by spending agency within each fund and contains the following:

1. Written Budget Transmittal Message.
2. Applied Fund Balance (Estimated Beginning and Ending Fund Balances).
3. Anticipated Revenues.
4. Proposed Expenditures.
5. Positive Ending Balance with no deficit spending! (Exception would be Tax Increment Districts)

IMPACT OF EXPENDITURE RESTRAINT ON THE ANNUAL BUDGET

Tax Levy Limits

Section 66.0602 of the Wisconsin Statutes, imposes a limit on property tax levies by cities, villages, towns and counties. No city, village, town or county is permitted to increase its tax levy by a percentage that exceeds its valuation factor (which is defined as a percentage equal to the greater of either the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current or zero percent). The base amount in any year to which the levy limit applies is the actual levy for the immediately preceding year. This levy limitation is an overall limit, applying to levies for operations as well as for other purposes.

A political subdivision that did not levy its full allowable levy in the prior year can carry forward the difference between the allowable levy and the actual levy, up to a maximum of 1.5% of the prior year's actual levy. The use of the carry forward levy adjustment needs to be approved by a majority vote of the political subdivision's governing body (except in the case of towns) if the amount of carry forward levy adjustment is less than or equal to 0.5% and by a super majority vote of the political subdivision's governing body (three-quarters vote if the governing body is comprised of five or more members, two-thirds vote if the governing body is comprised of fewer than five members) (except in the case of towns) if the amount of the carry forward levy adjustment is greater than 0.5% up to the maximum increase of 1.5%.

PREPARATION OF THE ANNUAL BUDGET & IMPORTANT FEATURES

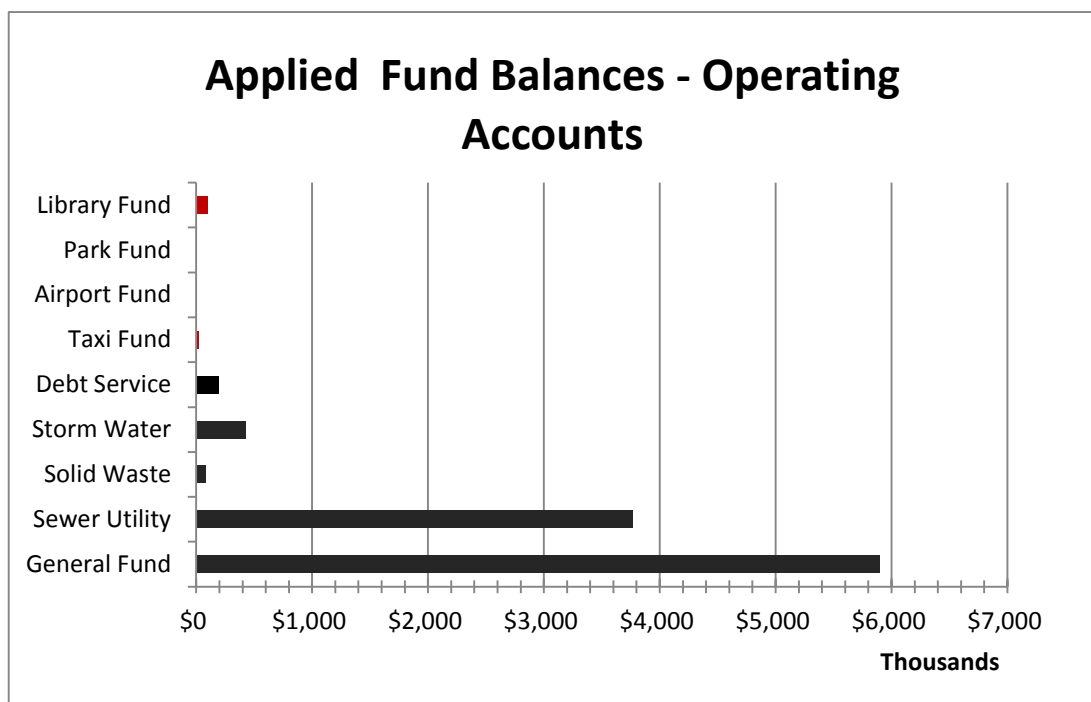
During the creation and review of the 2017 Budget process two special joint meeting of the Finance Committees and City Council were held to present the proposed operating budget numbers, capital expenses and make sure these remain as the budget priorities.

Fund Balances:

General Fund's fund balance at year-end 2016 is projected to increase by approximately \$13,000 for a positive 2016 year-end Fund Balance. The lower amount is the impact of adjustments or corrections made during the

year. Some known changes are to adjust for the Interim City Administrator, creation of the City Clerk-Treasurer position and supplemented labor costs for Public Works Streets and Waste Water Utility. The restricted fund balance reserves will continue in FY'2017 to be reserved and or obligated for authorized operating accounts, acquisition of capital equipment and public street and facility improvements or existing contractual or intergovernmental agreements. City revenues for the current FY' 2016 are within acceptable ranges of meeting projections.

	<u>Fund Balances - Operating Estimated</u>	<u>1/1/17</u>
56 Library Fund	\$	100,441.02
43 Park Fund	\$	7,314.66
42 Airport Fund	\$	7,831.21
41 Taxi Fund	\$	22,591.00
30 Debt Service	\$	194,951.50
23 Storm Water	\$	422,649.51
21 Solid Waste	\$	85,711.92
20 Sewer Utility	\$	3,763,712.26
10 General Fund	\$	5,899,245.47



Property Taxes revenue to the City.
Where does your tax dollar go?



School District	City	County	State /TID	MATC	Credit
\$ 0.39	\$ 0.41	\$ 0.18	\$ 0.05	\$ 0.04	\$ (1.70)
<u>cents</u>	<u>cents</u>	<u>cents</u>	<u>cents</u>	<u>cents</u>	<u>cents</u>

Only a portion of the total property tax City residents are assessed comes back to the City as revenue. Only **41 cents** of every dollar comes back as revenue to the City. Most of the total property tax paid by a citizen of Reedsburg goes to support public schools, County, MATC and State (approximately 59 cents of every dollar!).

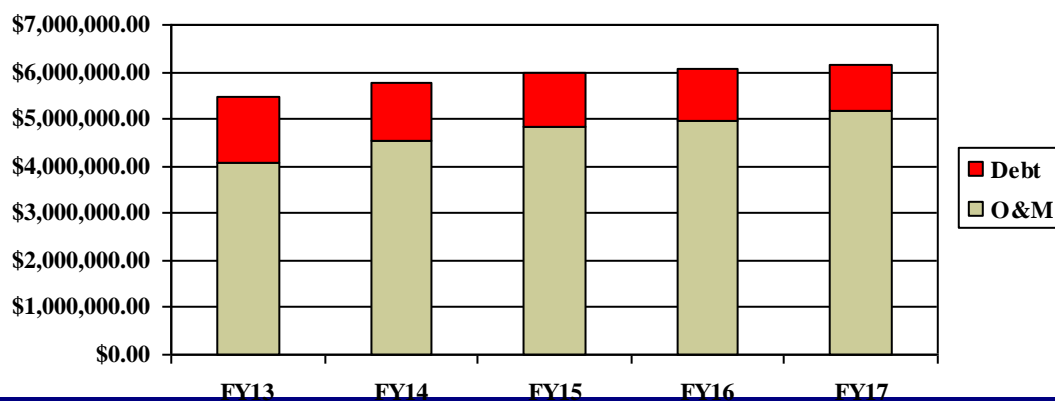
Tax Levy and Expenditure Restraint:

Tax levy estimates for FY 2017, in the General Fund are projected to be lower. The City levy has settled at five (.05) per \$1000 of assessed value. The lowering of the City Levy is directly related to the lower debt fund payments needed in 2017.

The City Council with the action of approving the FY 2017 Budget has reduced the revenue \$211,740 setting a General Fund Revenue budget of \$6,032,504.04 and reducing the General Fund Expense budget over the past year by \$94,200.38 (Reduction of 1.54%). Anticipated end of year general fund balance is projected at \$5,899,245.47. Combined General Fund tax revenues and non-tax revenues are projected lower by 1.54%. This is a direct relation to the removal of the Airport and the Debt restructuring.

The Impact of the removal of the "Expenditure Restraint Funds" \$211,740 and the resetting of the revenue and expenditure budget will remove an anticipated future concern over meeting the state program. Should the City qualify in future years these funds will be placed in the City Capital Equipment or Improvement Funds.

Property Tax Levy and Debt Levy



Expenditure Highlights:

Current and future workloads of City Departments will continue to be analyzed to determine the appropriate staffing levels in all departments and operational areas. At this time, the following staffing and organizational recommendations for Fiscal Year 2017 are presented:

1. Continue the Police Officer position funded for half the year in 2016.
2. Continue the City Administrator as part-time to allow for absorption of the full cost of the new City Clerk-Treasurer approved in 2016. Review at mid-year 2017.
3. The initial recommended full-time Administrative Technician and Public Works Laborer position have been removed from the budget.

Salary and Wages:

In FY 2017 non-WPPA law enforcement City employees will receive a cost of living increase of \$1.50%. Library staff will receive a 2.50% increase (Cost of Living and Pay Adjustment). During October 2016 the Wisconsin Professional Police Association (WPPA) and the City settled the FY 2016-16 agreement. In FY 2017 the WPPA law enforcement members will receive a 1% increase January 2017 and an additional 1% increase July 1, 2017. The Detective position will receive an addition .30 cents beginning in the first year of the agreement-2016. Recommendations for employee compensation and has been incorporated within the various cost categories and funds. Fiscal Impact: General Employees \$65,000, WPPA \$75,000.

The Consumer Price Index (CPI) from the State of Wisconsin is provided for information at this point. The CPU has been stated at .60. Any salary increase should be tied to this factor. The Wisconsin Department of Revenue (DOR) has advised the Wisconsin Employment Relations Commission (WERC) that the CPI-U increase applicable to one year collective bargaining agreements with a term beginning on the following dates is as noted in the corresponding column in the chart below. Consumer Price Index Calculation Chart (updated last on 08-18-16)

Beginning date of one year collective bargaining agreement	Applicable CPI-U as determined by WI Department of Revenue
1-Jan-17	0.68%

Fringe Benefits:

Employee Fringe Benefits are projected at approximately 26% of gross wages. Benefits have been projected at this point as indicated in the Table below:

Benefits	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Medical: City Max = 88% of Average Plans	Actual Reduction	Employee = -1.4%, Employee and Family -2.4%		
Employee	589.74	598.12	633.51	718.28
Employee + Family	1453.02	1487.56	1577.64	1789.66
Dental: Employee	Net No Change	34.92	31.88	29.92
Employee + Family	Net No Change	105.08	95.96	90.08
Vision:	Employee Paid	Employee Paid	Employee Paid	Employee Paid
State Disability: (Public Safety Only)	Avg. 25.00 month	Avg. 25.00 month	Avg. 25.00 month	Avg. 25.00 month
Life Insurance:	27.46 to 53.86	27.46 to 53.86	27.46 to 53.86	27.46 to 53.86
Wisconsin State Retirement	General	Executives &	Protective Occupations	

Source: WI. Department of Administration	Participants	Elected	W /Social Sec.	WOUT /Social Sec.
Employer Normal Costs - Increases	6.80%	7.80%	9.40%	13.20%

The change in the WRS Retirement factor will cause an increase in employer payroll of \$18,232.

Insurance

This year the City reduced its contribution portion to Medical Insurance. Employees' contribution rates will be lower than the previous year. The remained benefits are unchanged.

Enterprise Funds

Waste Water

In 2017, no Waste Water rate adjustments are being considered. Waste Water rates were last approved in 2013. The last rate study took into recognition the costs of operations, maintenance, and capital re-investment and compliance with existing State Waste Water system loan agreements. The most significant budget items approved in 2016 is the two Capital Projects: Trickling Filter Mechanical Replacement and the Blower Replacement Engineering Contract – Resolution 4252-16, August 8, 2016. A State Water loan application has been filed which also included a request for “Loan Forgiveness”. Fund Balance for the Waste Water Fund will start the year positive at \$3,727,612. Revenues are projected at \$4,641,500 the increase is projected due to the state loan of \$1,600,000. Expenditures are programmed to match the revenues and require no use of funds balance.

Solid Waste

The Solid Waste (Sanitation) Fund is projected to continue a positive fund balance of \$85,711 starting the year. The Garbage (Sanitation) rates were last reviewed and a five year agreement was approved in 2015. The City is currently in the 1st year of that agreement. Revenues of \$402,500 are expected and expenses have been established at the same level. The City of Reedsburg has approximately the following “Customer Base”.

Billed Customers	Residential	Commercial	Industrial	Municipal	Total
Numbers	3066	396	22	38	3522

Also this year in 2016 there were 25 properties have been assessed for sidewalk repairs.

Storm Water:

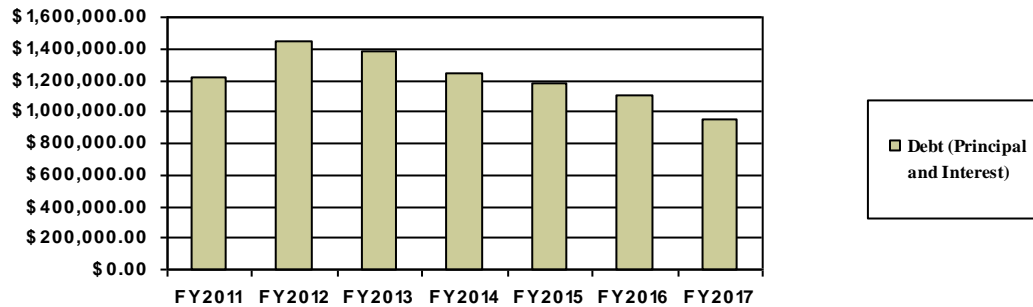
Storm Water Fund is projected to continue a positive fund balance of \$422,649.51 starting the year. The Storm water program is used to manage drainage system repair and replacement. Also the operation of the City Sweeper is programmed in this fund as a prevention measure under the Federal EPA - National Pollutant Discharge Elimination System (NPDES). NPDES covers storm water runoff is generated from rain and snowmelt events that flow over land or impervious surfaces, such as paved streets, parking lots, and building rooftops, and does not soak into the ground. The runoff picks up pollutants like trash, chemicals, oils, and dirt/sediment that can harm our rivers, streams, lakes, and coastal waters. To protect these resources, communities, construction companies, industries, and others, use storm water controls, known as best management practices (BMPs). Revenues of \$525,000 are expected and expenses have been established at the same level. A new street sweeper purchase has been programmed in 2017 from this fund.

Reedsburg Transit and Municipal Airport:

Taxi Cab and Airport Funds are both showing and projected to no negative fund balance at the beginning of FY 2017. (Taxi-Cab \$22,591 and Airport \$7,831) Both program support transportation in the City and are funded through a combination of property tax levy, fare box revenues and hanger rents and both are very much dependent upon Federal Transportation funding for Transit and operation of the Fixed Base Operation. Both funds are projected to end with a positive fund balance.

Debt Service

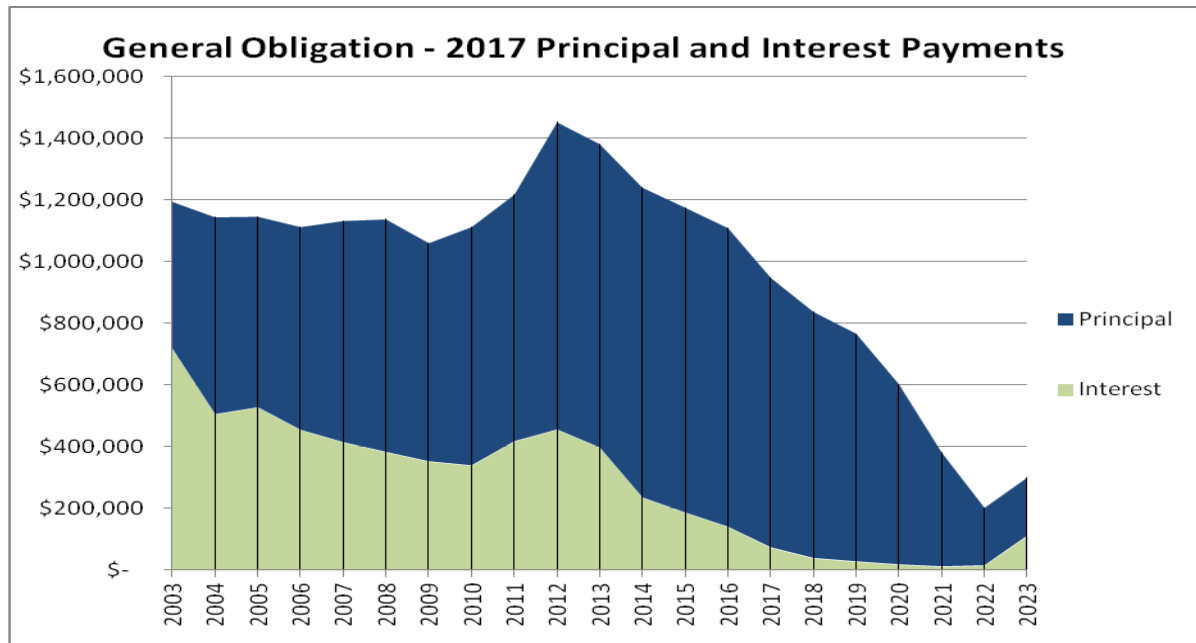
The current picture of debt shows a continued lowering in the general obligation debt trends. The annual debt payment declined again to under \$1,000,000 in payments. The net impact of this is a reduction to the property tax levy. The chart below shows a 7-year trend in the tax rate breakdown for all General Fund. It shows the City's efforts to manage and contain debt while still lowering the tax rate.



INDEBTEDNESS

Detail of the Categories of Debt and Amount Outstanding

<u>Date of Issue</u>	<u>Type of Debt</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Due Serially To</u>	<u>Principal Outstanding as of 09/07/2016</u>
<u>City Purposes</u>					
02/15/2006	G.O. Refunding Bonds	\$2,825,000	4.00 – 5.00	12/01/2021	\$2,065,000 *
05/20/2013	G.O. Refunding Bonds	3,225,000	1.20 – 1.80	03/01/2023	2,525,000
05/20/2013	G.O. Refunding Bonds Taxable	670,000	0.45 – 1.50	03/01/2019	350,000
09/07/2016	G.O. Refunding Bonds	1,785,000	1.05 – 1.50	12/01/2021	<u>1,785,000</u>
	Total City Purposes				6,725,000
	Less: G.O. Bonds dated 02/15/2006 Being Refunded With Series 2016B Bond				
	*Proceeds				<u>(1,755,000)</u>
	Net City Purposes – After Refunding				<u>4,970,000</u>
<u>TIF Purposes</u>					
05/20/2013	G.O. Refunding Bonds Taxable (TID #3)	255,000	0.45 – 1.70	03/01/2020	150,000
05/20/2013	G.O. Refunding Bonds Taxable (TID #4)	520,000	0.45 – 1.70	03/01/2020	290,000
05/20/2013	G.O. Refunding Bonds Taxable (TID #5)	280,000	0.45 – 1.70	03/01/2020	160,000
05/20/2013	G.O. Refunding Bonds Taxable (TID #7)	110,000	0.45 – 1.70	03/01/2020	<u>65,000</u>
	Total TIF Purposes				<u>665,000</u>
<u>Communications Utility Purposes</u>					
11/01/2009	G.O. Refunding Bonds	6,000,000	3.80	12/01/2019	6,000,000
08/22/2016	G.O. Refunding Bonds, Series 2016A	7,480,000	2.00 – 3.00	03/01/2035	<u>7,480,000</u>
	Total Communications Utility Purposes				<u>13,480,000</u>
Net All General Obligation Debt Outstanding – After Refunding					<u>\$19,115,000</u>



General Obligation Debt Service Schedules – After Refunding in 2016

City Purposes	\$2,825,000 G.O. Ref. Bonds – 02/15/2006		\$3,225,000 G.O. Ref. Bonds – 05/20/2013	
	Principal (12/01)	Interest	Principal (03/01)	Interest
2016	\$310,000	\$85,775	\$550,000	\$47,585
2017	2017 – 2021 Maturities Being Refunded With 2016B Bonds			40,560
2018			300,000	35,310
2019			300,000	30,060
2020			300,000	24,810
2021			300,000	19,935
2022			510,000	13,477
2023			515,000	4,635
	<u>\$310,000</u>	<u>\$85,775</u>	<u>\$3,075,000</u>	<u>\$216,372</u>

DEBT LIMIT: The City has the power to incur indebtedness for City purposes specified by statute in an aggregate amount, not to exceed five percent of the equalized value of taxable property in the City, as last determined by the State of Wisconsin Department of Revenue. See “CONSTITUTIONAL AND STATUTORY CONSIDERATIONS AND LIMITATIONS CONCERNING THE CITY’S POWER TO INCUR INDEBTEDNESS – Debt Limit” herein. The table below reflects direct bonded indebtedness as of the closing of the Bonds and is a comparison of the outstanding indebtedness of the City as a percentage of the applicable debt limit.

Equalized Valuation (2016) as certified by Wisconsin Department of Revenue	\$562,632,200
Legal Debt Percentage Allowed	5.00%
Legal Debt Limit	\$28,131,610

G.O. Debt Outstanding Including Series 2016B	\$20,870,000
Less: Remaining 2016 Principal Payments	(310,000)
Less: G.O. Bonds dated February 15, 2006 Refunded With Series 2016B Bonds	<u>(1,755,000)</u>
Net General Obligation Debt Outstanding – After Refunding	\$18,805,000
Unused Margin of Indebtedness	\$9,326,610
Percent of Legal Debt Incurred	66.85%
Percent of Legal Debt Available	33.15%

<u>Direct and Overlapping Debt</u>	Gross General	2016		Approximate	Net Debt
<u>Governmental Unit</u>	<u>Obligation Debt as of</u> <u>12/31/2015</u>	<u>Debt Service/</u> <u>Trust Funds</u>	<u>2016</u> <u>New Issues</u>	<u>Percentage</u> <u>Applicable</u>	<u>Applicable</u> <u>To City</u>
City of Reedsburg	\$20,435,000	\$1,396,781	\$1,785,000	100.00%	\$18,805,000
		1,755,000*	7,480,000		
		7,743,219**			
Sauk County	20,145,000	1,730,000	0	8.24	1,517,396
Reedsburg School District	4,745,000	2,260,000	0	38.60	959,210
Madison Area Tech. College	182,445,000	24,635,000	16,500,000	0.73	<u>1,272,463</u>

Total Direct and Overlapping Debt \$22,554,069

* Figure represents G.O. Bonds dated February 15, 2006 being refunded with Series 2016B Bond proceeds.

** Figure represents State Trust Fund Loan dated September 29, 2015 refunded with Series 2016A Bonds and City funds on hand. Source: Respective municipalities.

Capital Equipment and Capital Improvement Plans

This year the format of the CEP and CIP has been recreated and this is an ever-changing process as projects available for funding from a local, state or federal source and become ready after completion of engineering, design and as needed Right of Way acquisition.

Capital Equipment Program (CEP):

The general property tax for Capital Equipment is being Tax Levy will remain the same as the prior year. The Capital Equipment Fund has a starting negative fund balance carry forward at the end of 2016 of \$17,174. It is anticipated this negative fund balance of \$17,174 will be removed and a positive balance of \$64,726 carried forward into 2017.

- General Operating Equipment expenses are identified as \$327,140 (Equipment: \$235,000, I.S.: \$92,140) for the year.
- Enterprise and Special Revenue Equipment expenses related to Waste Water, Storm Water, Taxi, and the Airport are identified at \$133,000 (Equipment: \$74,000, I.S.: \$39,000) for the year.

Numerous Capital Equipment purchases are being programmed for 2017 funded through fund balance, general property tax.

Department (General)	Amount
Fire Department Equipment	\$ 15,000
Command Truck	\$ 40,000
Siren - Fire Department	\$ 17,000
Land Pride Pull Grooming Mower	\$ 12,500
Land Pride Pull Grooming Mower	\$ 12,500
Dodge Truck 1/2 Ton 4x4	\$ 25,000

Ford Police Interceptor	\$ 30,000
Ford Police Interceptor	\$ 30,000
Police Equipment	\$ 25,000
Dodge Truck	\$ 28,000
Gen Govt. I.S. Equipment/Software +Admin	\$ 92,140
Total	\$325,140
Department (Enterprise)	Amount
Storm Water Equipment	\$ 42,000
Taxi Equipment	\$ 32,000
Enterprise I.S. Equipment/Software	\$ 39,000
Total	\$113,000

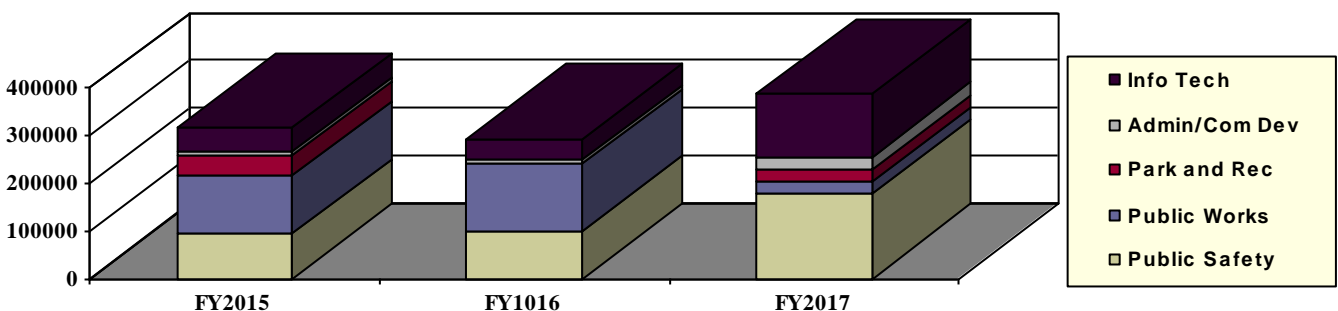
Information System (I.S.) Budgeting

One of the important considerations in any professional office environment is the continued service and maintenance costs, as well as identified replacement for information system servers and backup media.

Two areas have been developed from the historic budget expenses through City budgets. In the general fund department areas where the I.S. expenses occurred in the past in the Operating departments are being transferred to the Capital Equipment Fund. This will help to track expenses in coming years. Again two areas are developed for proposed I.S. equipment expenses.

- General Information System's expenses are proposed at \$92,140. This is programming for outside technology professionals providing services to the City. Certain servers, desktops, printers and software for the all City department are listed as past life and need to be updated and backup and security of data must be considered. This will allow for monitoring the purchases.
- Enterprise Fund Information System expenses are proposed at \$39,000. Funds are contributed from the requesting departments: Waste Water, Storm Water. The City Public Works / GIS operation shares costs for the GIS servers between other City Funds and in some areas the City shares costs with the County.
- Where possible the placement of Information Systems servers and applications are considered for placement in the "Cloud" vs. City "Server Farms" in the City to reduce hardware maintenance cost.

Capital Equipment Program (Vehicles / Equip. Costs)



Capital Improvement Plans (CIP):

The general property tax for Capital Improvement Projects Tax Levy will remain the same as the prior year. The Capital Improvement Fund has a starting positive fund balance carry forward at the end of 2016 of \$410,511. At the Joint Finance and Common Council meeting October 12, 2016 the Fire Department roof replacement at a cost of \$200,000 was moved up one year and programmed to be completed in 2017.

A Capital Improvement Plan (CIP) is an important component of the City's planning process and anticipates local monies to be leveraged in several areas of the Community. A Capital Projects Plan was developed for FY' 2017 and plans for the next five (5) years of capital projects. Projections for financing has been anticipated and included in the budget document necessary to fund contemplated capital improvements. The Capital Improvement Fund provides for approved projects funded by the City's general property tax, state funding (South Dewey) and Tax Increment funding in the new TIF #9 District.

- General Municipal Facility Improvement expenses are identified as \$271,650 for the Municipal Campus and \$95,000 for Park and Recreation Facility Improvements.
- Street / Roadway Projects are listed for several Wards of the City. For 2017 the Street Projects are recommended at \$405,000 with \$50,000 from the Waste Water Fund and \$40,000 from the Storm Water Fund. A list of seventeen projects with only two projects recommended for funding in 2017.

All total costs for these two project areas are listed at \$510,000. A programmed carry forward fund balance of \$424,368 is anticipated at the end of 2017.

Tax Increment and Enterprise Projects:

- Tax Increment, Enterprise Projects list certain project that are adjacent to and support Tax Increment district funding or associated with the Enterprise Fund: (Waste Water, Storm Water, Taxi, and the Airport)

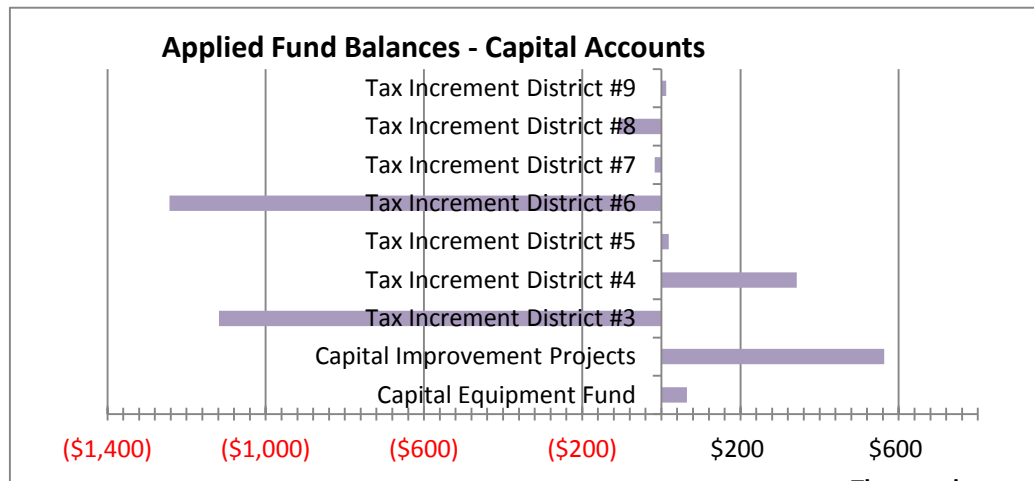
Capital Improvement Projects of \$1,773,000 as proposed. A long planned and discuss roadway is the extension of Viking Drive south into the Industrial area. This budget anticipates a small amount of planning and design funds in anticipation of a long duration to build a new piece of roadway and infrastructure to support the Industrial Complex to and remove commercial traffic off of South Dewey. Planning has started with the MSA Engineering firm (Airport Engineer) as this change impacts the Airport Improvement Planning approved at mid-year 2016.

Projects as listed must "Depend" on funding from outside sources over and above the general property tax levy amounts. Project in the Tax Increment area are dependent on developer contribution, and state grants. In certain cases, with a developer contribution a limited G.O. Bond or special assessment associated with the TIF development could be developed if desired by the City Council. In the South Dewey project the amount listed is the City contribution on an approved State funded local Roadway project. A new line item programmed in the 2017 Capital Improvement Budget to begin in 2018 is the budgeting for proceeds for the purpose of "Reserving Funds – Essential Future Facility". This is the best way to begin to set aside for a new facility yet to be planned and programmed. It is like creating a "Sinking Fund" or at worst a "Rainy Day" funds for a serious emergency. This fund will begin to hold a residual amount of "Cash" to be invested for use in the future.

Total funding for all Capital Improvement Project proposed is \$3,776,573 for 2017 (Inc TIF Projects).

Fund Balances - Capital Projects Estimated 1/1/17

Tax Increment District #9	\$ 11,961.75
Tax Increment District #8	\$ (106,575.83)
Tax Increment District #7	\$ (17,032.00)
Tax Increment District #6	\$ (1,243,201.19)
Tax Increment District #5	\$ 18,516.51
Tax Increment District #4	\$ 342,510.37
Tax Increment District #3	\$ (1,118,394.85)
Capital Improvement Projects	\$ 563,315.44
Capital Equipment Fund	\$ 64,726.00



I would like to further highlight certain items in the 2017 Budget.

Creation of the Council, Board, Commission and Committee section.

While working with the budget development a section was created higher in the budget to bring focus to particular expenses usually located in the bottom of the budget document.

Commission, Committee and Board	Purpose
Historic Preservation Commission	Support programs – City-Wide
Industrial Development Commission	Support Commercial/Industrial in TID Areas
Planning Commission	Training Funds for Commissioners
Community Development Authority	Support Economic programs – City-Wide
Police and Fire Commission	Support Training and Meeting
Community Improvements	Ward/District Projects, Discovery Wisconsin, Farmers Market
Personnel Committee	Employee Merit System

\$104,000 (Increase 3.5%) in funding has been programmed for this area.

I have set up the Community Improvement account with \$20,000: \$16,000 for Ward/District projects, \$6,000 for Discover Wisconsin and \$2000 to support development of a Farmer Market.

Community Improvements	Amount
Ward /District Projects	\$16,000
Discover Wisconsin * 1 st Year	\$ 6,000
Farmer Market Support	\$ 2,000
Total	\$20,000

An additional line item was requested by the “Personnel Committee” for \$5,000 has been placed into the budget. This line item would be for a “Merit” increases for personnel upon the presentation by a Department Head with the City Administrators Recommendation.

Specific Plan Overlays:

The Initial specific plan funding has been removed out of the initial FY 2017 budget as proposed. At mid-year 2017 this item will be brought back based upon revenue received during the year. The development of a specific plan is similar in nature to the zoning ordinance because it deals with implementation through the use of development regulations. Unlike the citywide zoning ordinance, however, specific plans are targeted to specific planning areas. This allows for greater flexibility and provides an opportunity to focus regulations and standards on the goals of a specific geographic area.

Classification and Compensation Plan:

The initial funding in the Interim City Administrator budget has been reduced in the final budget. This program will be worked on by the Interim City Administrator and Department Heads on a case by case focus with recommendations presented to the Personnel Committee for action.

Historical Preservation and Cultural Arts – Fund 50 (1% Public Art Campaign):

An unused fund setting in the “Non-Major Fund Group” has been renamed and funding for support for a public art campaign has been included. While the program is being developed with the Mayor, President and Administrator and Development Service Director a policy for using and control of these funds will be presented in 2017. Funding for this program is derived from the “Fund 75 - Capital Improvement Program”. Sometimes capital programs remove the historical values in a community. A Public Art campaign can express community values, enhance our environment, transform a landscape, heighten our awareness, or question our assumptions. Placed in public sites, this art is there for everyone, a form of collective community expression. Public art is a reflection of how we see the world – the artist’s response to our time and place combined with our own sense of who we are. City property can be shared with privately developed public art taking into consideration the “Public” nature, cost to maintain parks and sidewalks.

DELIVERY OF SERVICES BY THE CITY OF REEDSBURG IN 2017

The City proposed 2017 Budget Resolution 4262-16, to be presented November 14, 2016, to the City of Reedsburg anticipates providing the following services during the 2017 Budget year:

- General Government (Administration, Legislative Support, Accounting, Tax and Election)
- Public Safety (Police, Animal, Ambulance and Fire)
- Transportation Systems (Streets/Roadway, Bridge maintenance, Curbs/Gutter, Street sweeping, Taxi and Airport Services)
- Recreation and Culture (Parks and Recreation)
- Enterprise - Public Utilities (Wastewater/Solid Waste/Storm Water)
- Community Development (Planning, Building Inspection, Property Maintenance/Code Enforcement) and Health and Welfare.
- Capital Equipment and Improvement Projects

The 2017 budgetary projections included herein are management's estimate of the most probable results of operations of the funds presented for these respective periods. The projected budget must reflect management's judgment based on present circumstances of the most likely set of conditions.

The estimates and assumptions presented in the Proposed 2017 City Budget are those that management believes are significant to the budget or are key factors upon which the financial results of the City will depend, Some assumptions inevitably will not materialize, and unanticipated events and circumstances may occur subsequent to September and the date which the City's budget will be adopted.

Therefore, the actual results achieved during 2016 and 2017 will vary from the amounts estimated and budgeted, and the variations will be addressed. The comparative actual information for 2015 and 2016 is extracted from the City's Annual Financial Statements (Audit) and prior approved budgets for those years.

All of the accompanying budget summaries have been prepared on the modified accrual basis of accounting. The modified accrual basis of accounting for all funds and or component units of the City are in accordance with generally accepted accounting principles (GAAP) except for the Public Utilities Funds.

SUMMARY

The Proposed 2017 City Budget is balanced. The advantage received by reduced debt payments allowing for this to be spread through services. A positive Fund Balance meeting the target fund balance for 2017 is anticipated. Monitoring of both revenues and expenditures in Fiscal Year 2016 and in the new 2017 budget will remain a top priority to build City sustainability and solvency as well as to assure the long-term financial integrity for the Community.

Mission Statement

- Connecting opportunities and providing services for a vibrant community.

Vision and Goals Statement

- Reedsburg is a small, rural community where businesses flourish; people feel welcome and are comfortable raising families and retiring.
- Staying true to our Mission statement - connecting opportunities and providing exceptional services for a vibrant community - we offer:
- A balanced array of quality resources for families surrounded by rich natural resources at the edge of Wisconsin's Driftless region.
 - An historic and walkable downtown campus along the Baraboo River with a budding arts sphere.
 - Thriving and diverse industry, with a well-equipped industrial park and a contiguous business center containing light, research, and high tech industries.
- Citywide Internet access to every home and business in the community at Gigabit speeds; the fastest available in Wisconsin!

City Council Goals

(From 2013 Strategic Planning)

Top Three	The high points in city services were police, fire and the responsiveness of caring for the city's infrastructure, including streets and the wastewater treatment plant. Quality of Life – Public Safety (Police, Fire EMS)
Goal 1 (Votes 8)	Transportation and Infrastructure Improvements - The top priorities seemed to reflect an overall priority to improve the quality of life in the community. The No. 1 choice with <u>eight votes</u> was a plan to establish a route through the city that would keep heavy commercial trucks off the side streets, particularly Dewey Street, on the south side of Main Street.
Goal 2 (Votes 6)	Recreation Opportunities More recreational opportunities and improvements to aging city buildings, each with <u>six votes</u>, tied for second place.
Goal 3 (Votes 5)	Improving Recreational Facilities and increasing shopping opportunities. It was a tie for third place as well with <u>five voting</u> in favor of improving recreational facilities and <u>five voting</u> for increasing retail shopping opportunities.
Goal 4 (Votes 4)	Maintain a low, competitive, Tax rate Another priority was maintaining a low, competitive tax rate, an idea that got <u>four votes</u>.
Goal 5 (Votes 3)	Job Market Boosting the job market received <u>three votes</u>.
Goal 6 (Votes 0)	

City Council Goals Survey

(To be reviewed again in 2017)

Goal 1	FINANCE, INVESTMENTS AND AUDITS - To provide the highest quality municipal services, consistent with the resources available. To allocate such resources fairly to meet the needs of the community as a whole, review investment policy and review city audits as prepared and present to the community. (Committee: Finance)
Goal 2	ECONOMIC DEVELOPMENT, COMMUNITY PLANNING AND AFFORDABLE HOUSING - To recognize that high quality City services are to a large extent dependent on a strong business community. To provide and further enhance a strong economic base by encouraging revenue-producing, high quality, "clean" retail, commercial business and industrial development that is compatible with the community. Manage Housing programs which focus on low and moderate affordable rental, leased and owner occupied housing. (Committee: Planning Commission, Zoning Board, Historical Preservation Commission, Community Development Authority, Industrial Development Commission, CDBG Committee)
Goal 3	QUALITY OF LIFE - Support the community's ability to provide an array of educational, recreational and cultural activities, events and programs for persons of all ages, abilities and interests. To provide a community atmosphere and community aesthetics, murals, and beautification through available resources. To promote a positive community spirit, tourism, connected youth programs and pride in the community. To provide quality parks, recreation opportunities, library, senior and youth programs. Manage neighborhood outreach programs to citizens. (Committee: Park and Recreation Committee, Library Board, Room Tax Committee, Chamber of Commerce Agreement)
Goal 4	PUBLIC SAFETY – Within available resources, ensure that Colton is among the safest cities of comparable size in California and that citizens feel safe in their homes, places of work and throughout the community. Development community emergency response departments through law enforcement and fire operational reviews. Provide governmental and community readiness programs for man-made and natural disasters and provide for the protection of life and property in such event. (Police and Fire Commission, Public Safety Commission, Fire Department, Ambulance Agency)
Goal 5	TRANSPORTATION AND INFRASTRUCTURE - Sustain Reedsburg's core physical assets, including streets, buildings, utilities and parks to high standards in condition, appearance and efficiency. Protect, maintain and enhance the City's public infrastructure. To anticipate the long-term needs of the infrastructure and take prudent steps to provide for those needs. To provide quality streets, traffic control systems and alternative transportation (CAB-Transit, Airport) needs to all segments of the community. To provide a level of maintenance of public streets, parks, rights-of-way and other public facilities (Utility Commission-Electric, Water, Telecommunications, Public Works-Waste Water, Solid Waste, Storm Water) that is consistent with the level of maintenance our citizens provide to their private property. (Committee: Public Works, Airport Authority, Utility Commission)
Goal 6	LEGISLATIVE AFFAIRS - To review municipal legislative programs, municipal code reviews, council policies, and develops ordinances and recommends new legislation in local, regional and nation legislative committees and provide education to the community of city programs and operations as the role of government. (Committee: Ordinance)

PROGRAM BUDGET RELATIONSHIP WITH CITY COUNCIL'S GOALS							
Goal 1	FINANCE, INVESTMENTS AND AUDITS						
Goal 2	ECO. DEV., COMMUNITY PLANNING AND AFFORDABLE HOUSING						
Goal 3	QUALITY OF LIFE						
Goal 4	PUBLIC SAFETY						
Goal 5	TRANSPORTATION AND INFRASTRUCTURE						
Goal 6	LEGISLATIVE AFFAIRS						
GOAL	1	2	3	4	5	6	Page
Mayor, Council	X	X	X	X	X	X	30
Boards, Committees, Commission	X	X	X	X	X	X	30
City Attorney		X				X	31
Administration	X	X	X	X	X	X	32
Legislative Support / Elections	X	X	X	X	X	X	32
Licensing & Permits	X			X			32
Prop Tax & Training / Prop. Assessment	X						32
Gen. Management / Payroll	X						33
Gen. Accounting/Auditing	X						33
Municipal Court			X	X			36
Community Dev. / Planning / Zoning / Bldg. Ins			X		X		35
Police Department			X	X			36
Communications			X	X			36
Animal Control			X	X			36
Fire Department			X	X			37
Ambulance / Emergency Govt			X	X			48
Maintenance of Buildings			X		X		49
Utilities: CH, PD, Fire, Library			X		X		40
Machinery and Equipment			X		X		40
Garage and Sheds			X		X		40
Engineering Streets / City / G.I.S			X		X		40
Streets Maint. / Snow and Ice Control			X		X		40
Traffic Control / Street Lights			X		X		41
Tree and Brush Control			X		X		41
Sidewalks / ADA / Parking Lots			X		X		41
Garbage			X		X		41
Cemetery			X				41
Recreation Administration / Operations			X				42
Swimming Pool / Other Summer Recreation			X				42
Adult / Youth Rec. Programs			X				42
Celebration and Entertainment			X				42
Parks			X				43
Reedsburg A.C. Arena (RACA)			X				43
Urban Forestry-Tree Planting			X				43
Sundry - Miscellaneous	X						44

BUDGET AND FINANCIAL POLICIES AND PRACTICES**CHAPTER 3 FINANCE AND TAXATION****3.03 BUDGET**

(1) Departmental Estimates. On or before August 15, each officer, department and committee shall file an itemized budget request, detailing any changes from prior year revenues and expenditures.

(2) City Administrator to Prepare.

(a) Budget to Include. The City Administrator shall prepare and submit to the Finance Committee a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information: (1) All existing indebtedness and all anticipated revenue from all sources during the ensuing year. (2) All proposed appropriations for each department, activity, and reserve account during the ensuing year. (3) All actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first six (6) months of the current year, and estimated revenues and expenditures for the balance of the current year. (4) By fund, all anticipated unexpended or unappropriated balances and surpluses. (5) Estimated personnel cost schedule for each department and position in the city. (6) Such other information as may be required by the Council.

(b) The Finance Committee shall review the budget with each department head and shall forward a final version of the budget to the City Council for public hearing.

(3) Hearing. A summary of such budget and notice of the place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a Class I notice, under Chapter 985 of the Wisconsin Statutes, in the official city newspaper at least fifteen (15) days after the publication of the proposed budget and the notice of hearing thereon, a public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City of Reedsburg shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

3.04 TRANSFER OF APPROPRIATIONS

The amounts of the various appropriations and the purposes of such appropriations stated in such budget, after any alterations therein made pursuant to the hearing required by this section, shall not be changed thereafter unless authorized by a vote of two-thirds (2/3) of the entire membership of the Council. Notice of such transfer shall be given a Class I notice thereof, pursuant to Chapter 385, Wisconsin Statutes, within ten (10) days thereafter in the official City newspaper.

3.05 CITY FUNDS TO BE SPENT IN ACCORDANCE WITH APPROPRIATIONS

No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized by Sec. 3.04 of this chapter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation; but appropriations may be made by the Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will rent year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

The Budget Process - Preparation and Submission of the Budget

Under City Ordinance, the City Administrator is responsible for preparing and recommending a balanced budget for City Council consideration. The City Administrator determines guidelines for City department and division heads to use in preparing their budgets. These guidelines are based on Council goals, anticipated

revenues, desired levels of service, and capital needs. A Budget Calendar is prepared and becomes the milestone for meeting the budget deadline. (Copy in Appendix)

2017 - Budget Development

The City Administrator oversees the budget preparation process. Department heads are responsible for their divisional expenditure estimates. During the budget process, salary information is provided to them by the Administrator and or City Clerk-Treasurer. In estimating expenditures, department heads base their estimates on historical data adjusted for trends and possible rate changes.

By late April, capital requests are due. Generally, capital items are land, equipment, building and structures that can be permanently identified as an individual unit of property with an anticipated useful life of five (5) years or more that constitutes a tangible, permanent addition to the value of City assets and do not constitute repair or maintenance. Capital cost should generally exceed \$5,000. (If less than \$5,000, then the item should be a component unit of an asset meeting the criteria.)

In July, Finance fine-tunes the revenue estimates. Revenue projections are generally based on historic receipts adjusted for rate increases and trends. The City's philosophy on revenue projections is making the best estimate possible using historical data and trends, being careful not to overestimate revenue.

No later than the first regularly scheduled Council meeting in August, the City Administrator submits to City Council, the proposed budget for the following fiscal year. The budget provides a complete plan for the fiscal year.

Adoption of the Budget

The proposed budget is kept on file in the City Clerk-Treasurer's office and in the library for inspection by the public. City Council sets a time and place for a public hearing on the budget and publishes notice of the hearing at least ten days before the date of the hearing. At the public hearing, all interested persons are given the opportunity to speak for or against any item contained in the budget.

After the public hearing, the City Council may insert additional items or make increases or decreases to any item in the budget, except those fixed by law. After the hearing, the Council may make the additions or increases, but if total proposed expenditures are increased, total anticipated revenue must be increased to at least the total of the proposed expenditures. The budget must be adopted by a majority vote of the members of the whole Council by December 31st. If Council fails to so adopt, then the budget as submitted by City Administrator is used as an interim budget until adopted.

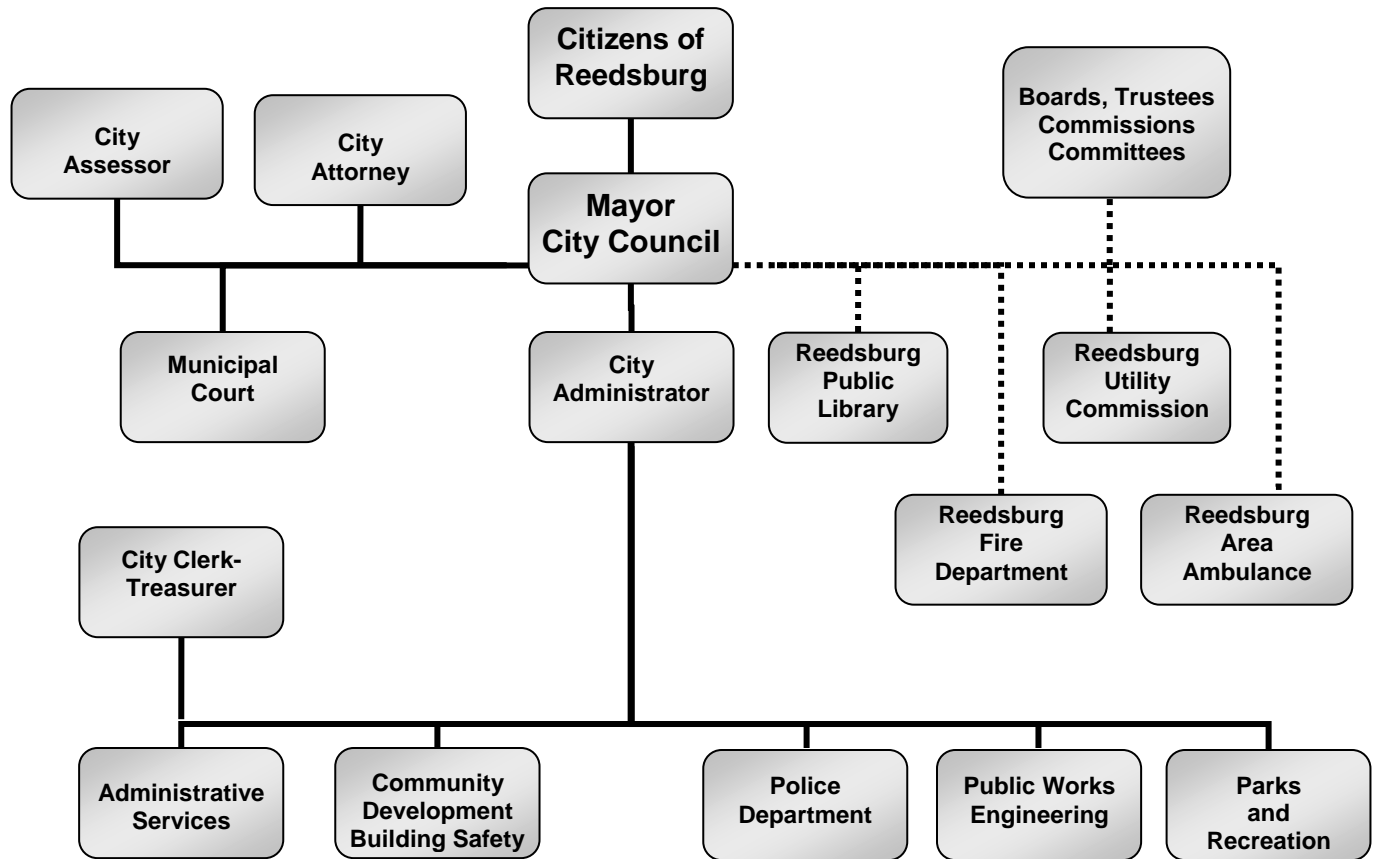
Amending the Budget

In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions, which could not, by reasonable diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Council as amendments to the original budget. Any amendment providing for additional expenditures shall also provide for reductions in other expenditures or supplemental revenues to fund such amendments, or an amount from unreserved fund balance as a supplement. Such supplements and amendments shall be approved in an ordinance and shall become an attachment to the original budget.

If a department expects expenditures to go over a budgeted line item, a "Request for Transfer of Budgeted Funds" form is completed by the department head. This form is completed and signed by the department head and then sent to Administrative Services. Certain level of changes internal to budgets may be approved ministerial others will have to be approved by the Finance Committee and City Council.

The Capital Improvement Program (CIP), for the acquisition, expansion or rehabilitation of capital assets, is a five year financial plan that is updated annually. However, only those projects with expenditures during the first year of the CIP are financed and adopted as a part of the Annual Budget.

ORGANIZATION CHART



Authorized Positions

General Fund	Full-time Positions			Part-time Positions		
	2015	2016	2017	2015	2016	2017
Positions						
Mayor	-	-	-	1.00	1.00	1.00
City Council	-	-	-	9.00	9.00	9.00
*City Attorney	-	-	-	1.00	1.00	1.00
*City Assessor	-	-	-	1.00	1.00	1.00
City Administrator	-	-	-	-	0.50	0.50
City Administrator/City Clerk	1.00	-	-	-	0.50	-
City Clerk-Treasurer	-	-	1.00	-	0.50	-
Deputy City Clerk-Treasurer	2.10	2.10	2.10	-	-	-
Receptionist	1.00	1.00	1.00	-	-	-
Municipal Judge	-	-	-	1.00	1.00	1.00
Municipal Court Clerk	0.70	0.70	0.70	-	-	-
C.D.B.G. Program Manager	0.20	0.20	0.20	-	-	-
Comm. Dev - Planner / Zoning Admin.	0.50	0.50	0.50	-	-	-
Comm. Dev. Building Inspection	0.50	0.50	0.50	-	-	-
Administration Assistant/Tech	-	-	-	-	-	-
Director, Public Works/Engineer	1.00	1.00	1.00	-	-	-
Engineering Technician, PW/GIS	1.00	1.00	1.00	-	-	-
Administration Assistant/Tech	-	-	-	-	-	-
Building Custodians	1.00	1.00	1.00	0.50	0.50	0.50
Foreman	1.00	1.00	1.00	-	-	-
Assistant Foreman	1.00	1.00	1.00	-	-	-
Heavy Equipment Operator	5.00	5.00	5.00	-	-	-
Maintenance Worker	-	-	-	-	-	-
*Cemetery	-	-	-	-	-	-
Director, Parks and Recreation	1.00	1.00	1.00	-	-	-
Parks and Rec.-Admin Assistant/Tech	-	-	-	-	-	-
Summer Recreational Coordinator	-	-	-	1.00	1.00	1.00
Seasonal Worker-Municipal Pool	-	-	-	17.00	17.00	17.00
Laborer - Lead Worker	1.00	1.00	1.00	-	-	-
Laborer(s)	1.00	1.00	1.00	-	-	-
Maintenance Worker	-	-	-	-	-	-
Seasonal Worker-Parks	-	-	-	6.00	6.00	6.00
Chief of Police	1.00	1.00	1.00	-	-	-
Police Lieutenant	1.00	1.00	1.00	-	-	-
Police Sergeants	4.00	4.00	4.00	-	-	-
Police Detectives	1.00	1.00	2.00	-	-	-
Police Officers	12.00	12.50	12.00	-	-	-
Communications Supervisor	1.00	1.00	1.00	-	-	-
Dispatchers	4.00	4.00	4.00	-	-	-
Civilian Support Specialist	1.00	1.00	1.00	-	-	-
Receptionist	1.00	1.00	1.00	-	-	-
*Fire Chief - Administration	-	-	-	1.00	1.00	1.00

*Assistant Fire Chiefs - Admin.	-	-	-	2.00	2.00	2.00
Drill Master	-	-	-	1.00	1.00	1.00
Chief Engineer	-	-	-	1.00	1.00	1.00
Secretary	-	-	-	1.00	1.00	1.00
*Fire Captains	-	-	-	5.00	5.00	5.00
*Fire Inspector (Call Firemen)	-	-	-	1.00	1.00	1.00
*Fire Suppression (Call Firemen)	-	-	-	31.00	31.00	31.00

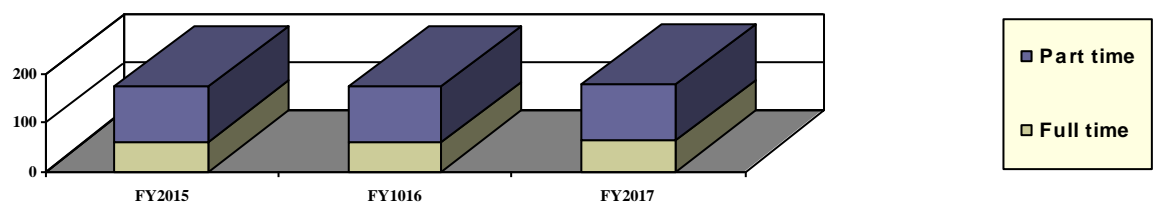
Total General Fund 45 44.5 46 80.5 82 81

* Support Funding Only

Other Funds / Agreements / Enterprise Fund Positions	Full-time Positions			Part-time Positions		
	2015	2016	2017	2015	2016	2017
*Ambulance – Agreement						
Director, Ambulance / Emergency Mgmt	-	-	-	1.00	1.00	1.00
EMS Staff	-	-	-	5.00	5.00	5.00
Total Ambulance	0	0	0	6	6	6
*Library						
Director	1.0	1.0	1.0	-	-	-
Library Staff	5.0	5.0	5.0	10.00	10.00	10.00
Total Library Fund	6	6	6	10	10	10
Municipal Airport – Contract	-	-	-	2	2	1
** Associated DPW Staff	-	-	-	6	6	6
Total Airport Fund	-	-	-	8	8	7
*Reedsburg Transit (Cab) – Contract	-	-	-	6	6	6
Total Taxi Cab Fund	-	-	-	6	6	6
*Sanitation – Contract	-	-	-	6	6	6
Total Sanitation Fund	-	-	-	6	6	6
**Storm Water	-	-	-	5	5	5
** Associated DPW Staff	-	-	-	6	6	6
Storm Water Fund	-	-	-	0	0	0
*Wastewater						
WWTP Supervisor Grd IV	1	1	1	-	-	-
WWTP Operator IV	1	1	1	-	-	-
WWTP Operator II	1	1	1	-	-	-
WWTP Operator I	2	2	2	-	-	-
Seasonal Worker	-	-	-	-	-	-
Wastewater Fund	5	5	5	-	-	-
*Customer Service (RUC) – Contract	-	-	-	-	-	-
Grand Total	17	17	17	33	33	32
Grand Total – All Positions	55	55.5	57	113	114	113

* Support Funding Only or ** Allocated Positions

Authorized Employees



Budget Resolution**RESOLUTION****FILE NO. 4262-16****A Resolution approving the 2017 Program and Financial Plan
and adopting and setting the tax levy**

WHEREAS, the Finance Committee has reviewed and recommended the budget submitted by the Interim City Administrator for 2017 with expenses as shown below.

Section 1: 2017 Budgets**General Fund:**

General Government	928,361	
Public Safety	3,017,641	
Public Works	1,413,061	
Parks & Recreation	559,518	
Conservation & Development	113,924	
Total General Fund		<u>6,032,503.81</u>

Enterprise Fund *

Wastewater Fund	4,641,500	
Solid Waste Fund	402,500	
Storm Water Utility	525,000	
Taxi Grant Fund	203,000	
Airport Fund	85,106	
		<u>5,857,105.72</u>

* Reedsburg Utility Commission (RUC) Funds are not included

Special Revenue, Capital and Non Major Funds:

Debt Service Fund	1,758,161	
Library Investment Fund	1,500	
Library Fund	683,338	
TIF Districts	690,354	
Capital Equipment Fund	482,000	
Capital Improvement Fund	2,524,000	
Other Special Revenue Funds	139,560	
Other Non-Major Funds	66,020	
Community Block Grant Funds	131,685	
		<u>6,600,450.59</u>

Trust Funds:

Roger Popple Trail Fiduciary Fund	1,000
Webb Fund (Trust) Fund	47,635
Webb Trust Investment Fund	150,000

Mannigal Fund

75

198,709.58

NOW THEREFORE, BE IT RESOLVED, that the Common Council of the City of Reedsburg hereby approves and accepts the 2017 budget with anticipated receipts in the sum of \$18,688,770, be and the same is hereby adopted, and total expenditures in the total sum of \$18,521,963 be and the same is hereby adopted.

Section 2: Levy Appropriations

General Fund	3,059,232	
Debt Service Fund	950,848	
Taxi Fund	15,000	
Airport Fund	73,406	
Fireworks Fund	9,500	
Library Fund	400,690	
Capital Equipment Fund	325,000	
Capital Improvement Fund	665,000	
Total		<u><u>\$5,498,675</u></u>

BE IT RESOLVED, that there is hereby levied a tax of \$5,498,675 upon all taxable property within the City of Reedsburg as returned by the assessor in the year 2016 for the uses and purposes set forth in said budget.

Section 3: Tax Roll

BE IT RESOLVED, the City Clerk-Treasurer is hereby authorized and directed to spread said tax upon the current tax roll of the City of Reedsburg and the City Clerk-Treasurer is hereby authorized to collect the same at the proper time, as set by law.

Section 4: Special Revenue, Non Major and Other Account Fund Names

BE IT RESOLVED, that the Interim City Administrator and the City Clerk-Treasurer have reviewed each Special Revenue, Non-Major and Other Fund created and affirmed the current use as approved in Resolution 4229.15 on November 23, 2015. In the 2017 Budget minor name adjustments have been incorporated into the 2017 Program and Financial Plan for clarification.

Section 5: Wage and Salary Adjustment

BE IT RESOLVED, the 2017 Program and Financial Plan includes a 1.50% Wage/Salary adjustments for all non WPPA City personnel. The City Clerk Treasurer and Interim City Administrator shall conduct a review of the 2016 pay ranges and verify the base Wage/Salary adjustments. Base Wage/Salary adjustment are approved beginning January 1, 2017

Adopted this 14th day of November, 2016.

/S/ David G. Estes

David G. Estes, Mayor

/S/ Jacob Crosetto

Jacob Crosetto, City Clerk-Treasurer